

## **Property Assessment Appeal Board Extension**

### **Prior Law**

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The Property Assessment Appeal Board ("PAAB") consists of one certified real estate appraiser, an attorney, and a professional with experience in the field of accounting or finance and state and local taxation matters. The salary of the Board members is the same as the salary of a district court judge.

If taxpayers feel their property is not valued properly, they can protest the valuation and appear before the Board to contest the assessment. Taxpayers can ask for revaluation of the property, but no reduction or increase is allowed for prior years.

The assessment by the assessor and notice to the taxpayer of an increase in an assessment is to be completed no later than April 15 of each year. In addition, no changes are to be made on the assessment rolls after April 15, except by order of the Board of Review, PAAB, or a decree of court. In addition, the owners of real property are to be notified not later than April 15 of any adjustment of the real property assessment.

A property owner or aggrieved taxpayer who is dissatisfied with the owner's or taxpayer's assessment can file a protest against the assessment with the Board of Review on or after April 16 of the year of the assessment.

Appeals to PAAB are to be filed within twenty days after the date the Board of Review's letter of disposition of the protest was postmarked.

PAAB is required to provide at least thirty days' written notice of the date of an appeal. The appeal is to be considered by a less than a majority of the members of the board.

### **New Provisions**

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The Board will now consist of two real property appraisers and an attorney practicing in the area of state and local taxation or property tax appraisals. The Governor will now set board members' salary using approved ranges set by the General Assembly as a range 5 position.

Taxpayers who feel their property was not valued properly may now also contact the assessor to contest the assessment through an informal assessment review prior to protesting to the local Board of Review.

The assessment shall be completed no later than April 1 each year. If the assessor increases any assessment the assessor shall give notice of the increase in writing to the taxpayer by mail postmarked April 1. No changes shall be made on the assessment

rolls after April 1 except by order of the board of review, PAAB or a decree of court. A protest against the assessment must be filed with the board of review on or after April 7.

On even-numbered assessment years when property has not been reassessed and there has been a decrease in value of property from the previous reassessment year, the protestor can show the decrease in value by comparing the market value of the property as of January 1 of the current assessment year and the actual value of the property for the previous reassessment year.

Boards of Review may allow taxpayers to file protests electronically, and PAAB may also provide for filing of a notice of appeal and petition by electronic means. Also, participation in a PAAB hearing may be by telephone or other means of electronic communication.

Appeals to PAAB must now be filed within twenty days after the adjournment of the local Board of Review or May 31, whichever is later. This filing period is now consistent with the time for filing an appeal in District Court.

The thirty day notice PAAB is required to provide for an appeal date can be waived by mutual agreement of all parties to the appeal. The appeal may be considered by one or more members of the Board.

Code sections 7E.6, 13.7, 428.4, 441.19, 441.35, 441.38, 441.39, 441.43, 441.49, and 445.60, and enacting section s421.1A and 441.37A are repealed effective July 1, 2018. Code section 441.28 as it relates to PAAB was set to expire July 1, 2018.

## **Section Amended**

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Section 47 of 2013 Iowa Acts Senate File 295 amends section 421.1A, subsection 2, paragraph b, Code 2013. Section 48 amends section 421.1A, subsection 6, Code 2013. Section 49 amends section 421.1A, subsection 7, Code 2013, by striking the subsection. Section 50 amends section 441.21, subsection 3, Code 2013. Section 51 amends section 441.23, Code 2013. Section 52 amends section 441.26, subsection 1, Code 2013. Section 53 amends section 441.28, Code 2013. Section 54 adds new section 441.30, code 2013. Section 55 amends section 441.35, subsection 2, Code 2013. Section 56 amends section 441.37, subsection 1, paragraphs a and b, Code 2013. Section 57 amends section 441.37, by adding new subsection 2A, Code 2013. Section 58 amends section 441.37A, subsection 1, paragraphs a and b, Code 2013. Section 59 amends section 441.37A, subsection 1, by adding new paragraph e, Code 2013. Section 60 amends section 441.37A, subsection 2, Code 2013. Section 61 amends section 441.37A, subsection 3, paragraph a, Code 2013. Section 62 amends 2005 Iowa Acts, chapter 150, section 134.

**Effective Date** \_\_\_\_\_

June 12, 2013 for assessment years beginning on or after January 1, 2014, except for the following:

- June 12, 2013 for the change in members of the Property Assessment Appeal Board
- The fiscal year beginning on or after July 1, 2013 for the amendment to 421.1A, subsection 6, and the amendment to 2008 Iowa Acts, chapter 1191, section 14, subsection 5
- January 1, 2013, for assessment years beginning on or after that date, for the amendment of section 441.37A, subsection 2